

East Fork Fire Protection District

FY 15-16 Tentative Budget

March 23, 2015

EXHIBIT (for identification only)
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By LP
Deputy

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COMBINED
BUDGET REVENUE WORKSHEET

REVENUE SOURCE		BUDGET 2014-15	AMENDED 2014-15	ESTIMATE 2015-16	
TAXES					
311-100	Ad Valorem (Fire District)	\$4,608,544	\$4,608,544	\$7,219,050	3.6%
311-100	Ad Valorem (Paramedic District)	\$2,359,070	\$2,359,070	\$0	
INTERGOVERNMENTAL					
331-010	State Consolidated Tax Distribution	\$1,656,763	\$1,656,763	\$1,694,442	2.27%
331-050	PY Grant Rev - Federal	\$0	\$7,257	\$0	
331-140	Grant In Aid - Other	\$0	\$0	\$0	
331-280	Grant - FEMA	\$0	\$21,092	\$0	
331-282	EMP Grant (EMPG)	\$52,000	\$63,000	\$52,000	
331-283	Federal Pass Through Grant	\$0	\$4,857	\$0	
332-305	Department of Interior (BLM) Grant	\$0	\$0	\$0	
334-802	SERC Grant (LEPC \$4K)	\$4,000	\$69,871	\$4,000	
334-803	Grant - Homeland Security	\$0	\$0	\$0	
360-770	Reimbursement - Governmental	\$0	\$522,786	\$0	
CHARGES FOR SERVICE					
341-317	Distribution from Paramedic District	\$122,336	\$122,336	\$0	
341-509	Fire Plan Check & Permit Fees	\$60,000	\$60,000	\$100,000	
341-645	Admin and Overhead (Emergency Mgmt)	\$80,000	\$80,000	\$110,000	
341-802	Program Income (CPR Fees)	\$0	\$0	\$2,500	
342-500	Ambulance Fees (net of collection loss)	\$2,205,840	\$2,029,840	\$1,900,000	
342-510	Subscription Service Fees	\$0	\$0	\$25,000	
INTEREST REVENUE					
361-200	Interest on Investment	\$3,000	\$3,000	\$0	
361-211	Investment Earnings-LGIP	\$0	\$0	\$720	
361-212	Investment Earnings-BNY Mellon	\$0	\$0	\$2,880	
MISCELLANEOUS					
360-800	Miscellaneous	\$0	\$254	\$0	
360-901	Reimbursements	\$0	\$1,120	\$0	
362-100	Rents/Leases (USFS)	\$5,435	\$5,435	\$5,435	
367-102	Donations	\$0	\$2,120	\$0	
367-120	Alpine Subsidy	\$0	\$0	\$67,500	
OTHER FINANCING SOURCES					
391-100	Sale of Property	\$0	\$0	\$0	
392-000	Transfers In	\$0	\$516,627	\$0	
BEGINNING FUND BALANCE/RESERVES					
301-000	Opening Fund Balance	\$896,886	\$1,171,098	\$768,906	
301-100	Opening Fund Reserves	\$673,370	\$673,370	\$1,006,320	
TOTAL		\$12,727,244	\$13,978,440	\$12,958,753	
RECONCILIATION					
TOTAL REVENUES		\$12,727,244		\$12,958,753	
TOTAL EXPENDITURES		\$12,727,244		\$12,958,753	
DIFFERENCE		\$0		(\$0)	

AD VALOREM REVENUE CALCULATIONS

FY 2015-16

	FD	
East Fork Tax Rate (FY 2015-16)	0.3282	
Paramedic District Tax Rate (FY 14-15)	0.1592	
Combined Rate for FY 15-16	<u>0.4874</u>	
East Fork Tax Rate Available per Department of Taxation	0.7608	
East Fork 2015-16 Assessed Value (3/15/15)	\$1,637,445,745	
East Fork 2014-15 Assessed Value (3/15/14)	<u>\$1,633,939,828</u>	
Increase in Assessed Value from FY 14-15	<u>\$ 3,505,917</u>	
East Fork 2015-16 Allowed Ad Valorem Revenue before abatement @ .4874		\$7,980,911
Projected Ad Valorem Revenue after abatement (Final number to be issued by Finance Department)		\$6,967,614 FY 14-15
Finance Estimate		<u>\$7,219,050</u>
Difference		<u>\$251,436</u>
TOTAL 2015-16 AD VALOREM REVENUE		\$7,219,050 Projected 3.6% increase
Provided by Finance Department 3/15/15		
Projection for FY 15-16	\$4,608,544 EFFPD	\$7,219,049.99
	<u>\$2,359,070 PM</u>	
	<u>\$6,967,614</u>	

BUDGET SUMMARY BY DEPARTMENT

FUND 650 - EAST FORK GENERAL OPERATIONS	BUDGET 2014-15	REQUEST 2015-16
ADMIN-RESERVE (DEPT. 231)	\$11,325,834	\$11,597,405
PREVENTION (DEPT. 232)	\$17,000	\$15,000
TRAINING (DEPT. 235)	\$84,000	\$77,500
SUPPRESSION (DEPT. 251)	\$1,300,410	\$1,268,848
 TOTAL FUND 650 - EAST FORK GENERAL FUND	 \$12,727,244	 \$12,958,753
 FUND 651 - EMERGENCY FIRE FUND	 \$568,234	 \$333,690
FUND 652 - EQUIPMENT ACQUISITION FUND	\$252,034	\$0
FUND 653 - PARAMEDIC GENERAL FUND	\$4,872,882	\$0
FUND 654 - BUILDING CONSTRUCTION FUND	\$93,265	\$0
FUND 657 - DEBT SERVICE FUND	\$132,654	\$141,472
 TOTAL ALL FUNDS	 \$18,646,313	 \$13,433,915

NOTE: WITH THE DISSOLUTION OF THE PARAMEDIC DISTRICT, THE PARAMEDIC FUND WILL BE CLOSED IN FY 15-16. THE FUND BALANCE IS BEING TRANSFERRED TO FUND 650. FUNDS 652 AND 654 WERE CLOSED IN FY 14-15.

SUMMARY BY CATAGORY

	BUDGET 2014-15	REQUEST 2015-16
SALARIES & WAGES	\$5,890,793	\$6,120,407
EMPLOYEE BENEFITS	\$3,409,646	\$3,391,162
SERVICE & SUPPLIES	\$1,998,917	\$2,001,697
CAPITAL OUTLAY	\$0	\$0
BOARD DESIGNATED	\$189,621	\$65,715
CAPITAL PROJECTS	\$0	\$0
OTHER (TRANSFERS OUT & CONTINGENCY)	\$469,361	\$314,171
ENDING FUND BALANCE & RESERVES	\$768,906	\$1,065,601
TOTAL FUND 650 - EAST FORK GENERAL FUND	\$12,727,244	\$12,958,753

FIRE OPERATIONS (Fund 650)

DEPARTMENT

ADMIN. & RESERVES (Dept 231)

Salaries & Wages

		BUDGET 2014-15	AMENDED 2014-15	REQUEST 2015-16
510-000	Salaries & Wages	\$4,736,661	\$4,736,662	\$4,968,267
510-125	Salaries - Other	\$183,709	\$183,709	\$32,206
511-170	Overtime	\$755,988	\$969,882	\$841,937
511-171	Holiday	\$168,484	\$168,484	\$177,133
511-173	Vacation	\$0	\$0	\$0
511-174	Sick	\$0	\$0	\$0
511-175	Standby Time	\$0	\$0	\$0
511-176	Call Back	\$45,950	\$45,950	\$48,309
511-178	Leave Payout	\$0	\$0	\$52,556
516-120	Contract Salaries	\$0	\$0	\$0
TOTAL - Salaries and Wages		\$5,890,793	\$6,104,687	\$6,120,407

Employee Benefits

511-180	Benefits	\$0	\$103,451	\$0
511-181	Retirement	\$1,912,336	\$1,915,395	\$1,965,415
511-182	PACT Workers Comp	\$319,420	\$319,420	\$222,989
511-183	Group Insurance	\$854,458	\$854,458	\$862,006
511-184	Unemployment	\$29,454	\$29,454	\$30,339
511-186	Medicare	\$84,970	\$84,970	\$87,765
511-187	Uniform Allowance	\$57,100	\$57,100	\$56,700
511-188	Co.Dependent Ins.	\$0	\$0	\$0
511-189	Cell Phone Stipend	\$5,100	\$5,100	\$5,640
511-190	Pact - Other	\$16,000	\$16,000	\$18,500
511-191	Pact - Fire	\$104,000	\$104,000	\$115,000
511-195	Oasdi	\$0	\$0	\$0
511-201	PEBS	\$26,808	\$26,808	\$26,808
TOTAL	Employee Benefits	\$3,409,646	\$3,516,156	\$3,391,162
TOTAL -	Salary, Wages & Benefits	\$9,300,439	\$9,620,843	\$9,511,569

Services & Supplies

520-055	Telephone Expense	\$0	\$0	\$0
520-060	Postage	\$7,000	\$7,000	\$7,000
520-074	Personnel Advertising	\$0	\$0	\$200
520-078	Printing & Binding	\$11,000	\$11,000	\$10,000
520-108	Office Equip. Maint.	\$5,625	\$5,625	\$7,125
520-130	Rents & Leases Land/Bldgs	\$6,225	\$6,225	\$6,225
520-136	Rents & Leases Equipment	\$7,000	\$7,000	\$13,465
520-169	EMRB Assessment	\$500	\$500	\$500
520-170	Memberships	\$1,050	\$1,050	\$1,070
520-194	Cellular Telephone	\$18,000	\$17,000	\$15,000
520-198	Recycling Expense	\$0	\$0	\$1,200
520-415	PACT Agent Fees	\$5,000	\$5,000	\$5,000
520-425	Collection Commision Expense	\$0	\$0	\$12,000
521-100	Professional Services	\$106,500	\$96,500	\$125,850
521-140	Physical Exams	\$2,500	\$2,500	\$2,500
521-500	Admin & Overhead (Cost Allocation)	\$347,682	\$347,682	\$381,464
532-049	Emergency Operations	\$25,000	\$1,000	\$0
532-056	Subscriptions	\$250	\$250	\$250
533-800	Office Supplies	\$10,000	\$10,000	\$10,000
533-802	Small Equipment	\$1,000	\$0	\$1,000
533-806	Data Processing Software	\$0	\$0	\$0
550-100	Bank Fees-Credit Card Processing	\$3,000	\$3,000	\$3,000
550-218	Member Incentive	\$40,175	\$38,175	\$37,500
565-010	Grant Pass Through	\$0	\$12,114	\$0
TOTAL	Services & Supplies	\$597,507	\$571,621	\$640,349

9.7%

CAPITAL OUTLAY

563-900	Board Designated	\$189,621	\$0	\$65,715
564-500	Machinery & Equipment	\$0	\$0	\$0
564-700	Motor Vehicles	\$0	\$0	\$0
TOTAL	Capital Outlay	\$189,621	\$0	\$65,715

CAPITAL PROJECTS

562-000	Capital Projects	\$0	\$0	\$0
563-300	Improvements	\$0	\$0	\$0
TOTAL	Capital Projects	\$0	\$0	\$0

OTHER

618-700	Transfers Out	\$130,380	\$130,380	\$141,472
619-000	Contingency	\$338,981	\$238,981	\$172,699
TOTAL	Other	\$469,361	\$369,361	\$314,171

ENDING FUND BALANCE & RESERVES

625-103	Appropriated Reserve	\$0	\$1,006,320	\$110,000
699-000	Ending Fund Balance	\$768,906	\$768,906	\$955,601
TOTAL	EFB & RESERVES	\$768,906	\$1,775,226	\$1,065,601

DEPARTMENT 231 TOTAL

\$11,325,834 \$12,337,051 \$11,597,405

510-125	PDL for represented employees
511-170	Overtime for line staff at 15 shifts per line employee.
511-182	PACT Workers Comp funded at 66% of total calculation (\$332,002).
520-108	Contract maintenance for printers, \$7,000, typewriters, \$125
520-130	Annual leases, \$25 BLM (Sta 12 land); \$200 Gardnerville Water Co. (portion of land for Sta 2) Annual lease, Town of Minden for Station 1, \$6,000
520-136	Postage machine rental, \$1,515, Xerox copier lease, \$4,500 Computer lease program \$7,450 (26 PC's @ \$250/year, 19 monitors @ \$50/year)
520-170	American Ambulance Association membership, \$1,020
520-194	Usage fees for computer modems, staff, and apparatus cell phones, \$15,000 Wi-fi fees for ipads in rescues and captains with training/safety assignment, \$3,000
520-198	Document shredding lease/contract, \$1,350
521-100	Allocation to NDF for State Fire Program, \$90,000 Professional attorney fees for contract negotiation, arbitration, grievances, \$10,000 Insurance broker fees, \$22,500 Page, Wolfberg and Worth retainer fees, \$2,500 COBRA mangement fees, \$850
521-140	Chief, Deputy Chief physicals

521-500	Admin and Overhead number provided by County Finance Department.
533-802	Workstation furniture, \$1,000
563-900	Reserves for AFG grant match and /or mandated lease/purchase of 12-lead Cardiac Monitors.
618-700	Transfer out to Debt Service Fund, \$141,472 (Admin Office Debt)
625-103	Restricted funds for the purchase of apparatus or equipment for the purposes of pumping, transporting, or delivering water for fire suppression purposes only, \$110,000

FIRE PREVENTION (Dept. 232)		BUDGET 2014-15	AMENDED 2014-15	REQUEST 2015-16
SERVICES AND SUPPLIES				
520-160	Support & Care - Cadets	\$2,500	\$3,000	\$2,500
520-170	Memberships	\$1,500	\$1,500	\$1,500
532-038	Investigation Supplies	\$2,000	\$2,254	\$2,000
532-046	Public Education Supplies	\$5,000	\$1,500	\$3,000
532-055	Books & Periodicals	\$3,000	\$3,000	\$3,000
532-056	Subscriptions	\$1,500	\$1,500	\$1,500
533-802	Small Equipment	\$1,500	\$1,500	\$1,500
540-010	BLM Grant	\$0	\$0	\$0
TOTAL	Services & Supplies	\$17,000	\$14,254	\$15,000
CAPITAL OUTLAY				
564-500	Machinery & Equipment	\$0	\$0	\$0
564-700	Motor Vehicles	\$0	\$0	\$0
TOTAL	Capital Outlay	\$0	\$0	\$0
DEPARTMENT 232 TOTAL		\$17,000	\$14,254	\$15,000

TRAINING (Dept. 235)

		BUDGET 2014-15	AMENDED 2014-15	REQUEST 2015-16
SERVICES & SUPPLIES				
520-064	Travel	\$20,000	\$10,125	\$20,000
520-160	Support & Care	\$1,000	\$1,000	\$1,000
520-170	Memberships	\$0	\$0	\$0
520-187	Internet Expense	\$0	\$0	\$0
520-193	Cable Service	\$0	\$0	\$0
520-200	Training & Education	\$42,500	\$39,620	\$37,500
521-100	Professional Services	\$4,500	\$4,500	\$6,000
532-055	Books & Periodicals	\$0	\$0	\$0
532-056	Subscriptions	\$0	\$0	\$0
532-108	Training Supplies	\$10,000	\$8,000	\$8,000
533-802	Small Equipment	\$6,000	\$5,000	\$5,000
533-806	Data Processing Software	\$0	\$0	\$0
533-817	Small Projects	\$0	\$0	\$0
TOTAL	Services & Supplies	\$84,000	\$68,245	\$77,500
CAPITAL OUTLAY				
564-500	Machinery & Equipment	\$0	\$0	\$0
TOTAL	Capital Outlay	\$0	\$0	\$0
CAPITAL PROJECTS				
562-000	Capital Projects	\$0	\$0	\$0
TOTAL	Capital Projects	\$0	\$0	\$0
DEPARTMENT 235 TOTAL		\$84,000	\$68,245	\$77,500

520-064	Travel to conferences, (tuition paid by employee; travel, lodging, per diem paid by Districts)
520-200	District offered training courses, off-district class tuition, paramedic program reimbursement (6 @ \$1800, \$10,800). ABC ambulance billing and coding conference, \$4,000 Wildland Urban Interface conference, Inspector certification, Emergency Vehicle Technician Academy, \$7,500
521-100	Contract instructors, use of Carson City Fire Training Center.
532-108	Supplies to support district training classes; extrication /vent prop, tower prop, recruit academy, in-service training

SUPPRESSION, (Dept. 251)		BUDGET 2014-15	AMENDED 2014-15	REQUEST 2015-16	
SERVICES AND SUPPLIES					
520-055	Telephone Expense	\$18,800	\$18,800	\$18,800	
520-064	Travel - Off District Response	\$0	\$6,304	\$0	
520-079	Insurance	\$160,000	\$157,000	\$160,000	
520-088	Utilities	\$0	\$0	\$0	
520-089	Power	\$70,000	\$70,000	\$70,000	
520-090	Water	\$20,000	\$19,000	\$20,000	
520-091	Refuse	\$14,000	\$14,000	\$14,000	
520-092	Heating	\$48,000	\$48,000	\$48,000	
520-093	Sewer	\$12,525	\$12,525	\$13,000	
520-097	B&G Maint	\$102,750	\$132,750	\$100,000	
520-104	SCBA Maintenance	\$10,000	\$10,000	\$10,000	
520-107	Equipment Maintenance	\$30,000	\$26,500	\$30,000	
520-110	Vehicle Maintenance-Parts	\$55,000	\$55,000	\$60,000	
520-111	Radio Maintenance	\$5,000	\$5,000	\$5,000	
520-118	Vehicle Maintenance - O/S Repairs	\$58,000	\$56,705	\$60,000	
520-160	Support & Care	\$1,000	\$1,120	\$1,000	
520-170	Memberships	\$600	\$600	\$600	
520-187	Internet Expense	\$600	\$600	\$600	
520-193	Cable Service	\$8,000	\$8,000	\$8,000	
521-020	Radio User Fees	\$85,420	\$85,420	\$90,570	6.0%
521-100	Professional Services	\$61,000	\$61,000	\$49,000	
521-140	Physical Exams	\$82,000	\$74,000	\$70,000	
521-163	Haz Mat Incident	\$0	\$0	\$0	
521-240	Dispatch Fees	\$125,415	\$125,415	\$121,178	-3.3%
521-250	Fingerprinting	\$700	\$700	\$700	
521-260	Haz Mat Response Team	\$0	\$0	\$0	
532-003	Gas & Oil	\$160,000	\$160,000	\$160,000	
532-028	Uniforms	\$3,000	\$3,000	\$3,000	
532-031	Medical Supplies	\$82,000	\$82,000	\$82,000	
532-034	Fire Protection Supplies	\$57,400	\$57,400	\$57,400	
532-036	Badges & Insignia	\$500	\$500	\$500	
532-055	Books & Periodicals	\$500	\$500	\$500	
533-802	Small Equipment	\$24,200	\$28,000	\$15,000	
533-806	Software	\$3,000	\$3,000	\$0	
533-817	Small Projects	\$1,000	\$1,000	\$0	
540-010	Grants	\$0	\$66,973	\$0	
TOTAL	Services & Supplies	\$1,300,410	\$1,390,812	\$1,268,848	
CAPITAL OUTLAY					
560-010	Grants	\$0	\$30,990	\$0	
564-500	Machinery & Equipment	\$0	\$1,750	\$0	
564-700	Motor Vehicles	\$0	\$75,729	\$0	
TOTAL	Capital Outlay	\$0	\$108,469	\$0	
CAPITAL PROJECTS					
562-000	Capital Projects	\$0	\$59,609	\$0	
TOTAL	Capital Projects	\$0	\$59,609	\$0	
DEPARTMENT 251 TOTAL		\$1,300,410	\$1,558,890	\$1,268,848	

520-055	District	Line item includes EFFPD's portion of the phone maintenance agreement, \$1,956
520-097	District	General station maintenance, \$70,000 Maintenance projects as outlined on Capital Improvement Projects & Equipment Summary, \$30,000
520-104	District	SCBA Maintenance, \$10,000
520-107	District	Annual ladder testing, \$6,000 Life Pack maintenance, \$3,000 EMSAR (gurney) maintenance, \$2,500 Annual fire extinguisher maintenance, \$4,000 Annual hydraulic lift inspection and Genesis diagnostic tool upgrade, \$1,500 Holmatro equipment maintenance, \$4,500 AED maintenance, \$1,000 Miscellaneous small engine repair, \$7,500
520-111	District	Radio maintenance equipment and installations
520-118	District	General outside repairs to vehicles, \$60,000 Maintenance items as outlined on Apparatus Improvement Summary, \$0
520-170	District	Sierra Front, Northern NV Fire Chiefs, Lake Tahoe Regional Chiefs
521-020	District	Radio user fees per County Communications Department
521-100	District	Telestaff software maintenance, \$5,200 Aramark shop linens service, \$7,500 Qquest software maintenance, \$800 Rescue Net billing software maintenance, \$7,530 Fire RMS \$640, EPCR \$7,200, Spillman \$300, & Zoll interface \$1,600 Billing credit check services, \$1,200 Fire panel/alarm testing, \$2,000 Website Maintenance Contract, \$5,000 Integrated health care legal fees, \$2,000 Office Ally billing clearing house fees, \$300 Miscellaneous, \$7,730
521-140	District	Physicals for line staff and volunteers
521-240	District	Dispatch fees per County Communications Department
532-028	District	T-shirts and hats for VFD Stations
532-034	District	Miscellaneous supplies, \$20,000 PPE Equipment, \$35,000 Uniforms for new employees, \$2,400
533-802	District	Miscellaneous small equipment, \$15,000 Small Equipment items as outlined on Capital Improvement Projects, \$0 Small Equipment items as outlined on Equipment Summary, \$0
533-817	District	Projects as outlined on Capital Improvements Projects Summary, \$0

Apparatus Modifications and Major Repairs Summary - 251

Minden	1	\$0	None
Gardnerville	2	\$0	None
Genoa	3	\$0	None
TRE	4	\$0	None
Topaz Lake	5	\$0	None
Johnson Lane	6	\$0	None
Ranchos	7	\$0	None
Sheridan	8	\$0	None
Fish Springs	9	\$0	None
Ruhenstroth	10	\$0	None
Sunridge Drive	12	\$0	None
County Road	14	\$0	None
Jacks Valley Rd	15	\$0	None
Princeton Ave	16	\$0	None
TASS/VM Shop		\$0	None
District		<u>\$0</u>	None
Total All Projects & Equipment		<u><u>\$0</u></u>	

\$0	V/M Parts	251-520-110
\$0	Vehicle Maint	251-520-118
\$0	Sm Equip	251-533-802
\$0	Sm Projects	251-533-817
<u>\$0</u>	Equipment	251-564-500
<u><u>\$0</u></u>		

Capital Improvement Projects and Equipment Summary - 251

<u>Station</u>	<u>Station #</u>	<u>Dollars</u>	<u>Category</u>	<u>Project</u>
Minden	1	\$0		None
Gardnerville	2	\$0		None
Genoa	3	\$0		None
Topaz Ranch Estates	4	\$0		None
Topaz Lake	5	\$0		None
Johnson Lane	6	\$0		None
Ranchos	7	\$0		None
Sheridan	8	\$0		None
Fish Springs	9	\$0		None
Ruhenstroth	10	\$0		None
Sunridge Drive	12	\$0		None
County Road	14	\$0 \$0		None
Alpine View	15	\$0		None
Princeton Avenue	16	\$0		None
TASS/Warehouse		\$0		None
District wide	Misc stations	\$0		None
District Office		\$30,000	Bldg Maint	Routine crack & asphalt sealing
Total All Projects & Equipment		<u>\$30,000</u>		

\$30,000	Bldg Maint	251-520-097
\$0	Sm Equip	251-533-802
\$0	Sm Projects	251-533-817
\$0	Cap Projects	251-562-000
\$0	Equipment	251-564-500
<u>\$30,000</u>		

FIRE EMERGENCY FUND

REVENUE		BUDGET 2014-15	AMENDED 2014-15	REQUEST 2015-16
301-100	Opening Fund Balance Reserves	\$568,234	\$333,690	\$333,690
360-901	Reimbursements	\$0	\$0	\$0
361-200	Interest	\$0	\$0	\$0
392-000	Transfer In	\$0	\$0	\$0
Sub Total		\$568,234	\$333,690	\$333,690
EXPENDITURES				
521-174	EFFPD Reimbursement	\$0	\$0	\$0
521-176	BLM Reimbursement	\$0	\$0	\$0
521-177	USFS Reimbursement	\$0	\$0	\$0
521-178	NDF Reimbursement	\$0	\$0	\$0
563-900	Board Designated	\$568,234	\$333,690	\$333,690
625-103	Appropriated Reserve	\$0	\$0	\$0
Sub Total		\$568,234	\$333,690	\$333,690
Difference		\$0	\$0	\$0

563-900 Designated funds for emergency event expenditures.

EQUIPMENT ACQUISITION FUND

REVENUE		BUDGET 2014-15	AMENDED 2014-15	REQUEST 2015-16
301-000	Opening Fund Balance	\$0.00	\$0	\$0
301-100	Opening Fund Balance Reserve:	\$252,034	\$252,763	\$0
311-100	Ad Valorem	\$0	\$0	\$0
341-317	Distribution from Paramedic Dist	\$0	\$0	\$0
360-800	Miscellaneous	\$0	\$0	\$0
361-200	Interest	\$0	\$0	\$0
367-101	Developer Contributions	\$0	\$0	\$0
391-130	Proceeds from Lease	\$0	\$0	\$0
392-000	Transfers In	\$0	\$0	\$0
Sub Total		\$252,034	\$252,763	\$0
EXPENDITURES				
533-802	Small Equipment	\$0	\$0	\$0
550-010	Capital Lease Principal	\$0	\$0	\$0
550-011	Capital Lease Interest	\$0	\$0	\$0
564-500	Machinery & Equipment	\$75,000	\$0	\$0
564-700	Motor Vehicles	\$0	\$0	\$0
618-700	Transfer Out	\$0	\$252,763	\$0
625-105	Equipment Reserve	\$177,034	\$0	\$0
Sub Total		\$252,034	\$252,763	\$0
Difference		\$0	\$0	\$0

392-000 Transfers In from Fund 650

564-500

618-700 Funds transferred out in FY 14-15 to Fund 650. Fund closed in FY-15-16
 Reserves transferred for ambulance replacement, \$27,034
 Reserve for Life Pak and CPAP replacement, \$40,000
 Restricted funds for the purchase of apparatus or equipment for the purposes of
 pumping, transporting, or delivering water for fire suppression purposes only, \$110,000

PARAMEDIC DISTRICT

REVENUE		BUDGET 2014-15	AMENDED 2014-15	REQUEST 2015-16
301-000	Opening Fund Balance	\$1,245	\$212,588	\$0
301-100	Opening Fund Balance Reserves	\$218,542	\$218,542	\$0
311-100	Ad Valorem	\$2,359,070	\$2,359,070	\$0
334-140	State Tobacco Grant	\$0	\$0	\$0
341-316	Distribution from EFFPD	\$0	\$0	\$0
341-802	Program Income (CPR Fees)	\$2,000	\$2,000	\$0
342-500	Ambulance Fees	\$4,411,680	\$4,235,680	\$0
342-501	Collection Loss (Bad Debt)	(\$330,876)	(\$330,876)	\$0
342-502	Governmental Mandatory w/o	(\$1,874,964)	(\$1,874,964)	\$0
342-510	Subscription Service	\$22,000	\$22,000	\$0
360-800	Miscellaneous	\$0	\$0	\$0
360-901	Reimbursements	\$0	\$0	\$0
361-200	Interest	\$600	\$600	\$0
367-102	Donations	\$0	\$0	\$0
367-120	Alpine Subsidy	\$63,585	\$63,585	\$0
392-000	Transfers In	\$0	\$0	\$0
Sub Total		\$4,872,882	\$4,908,225	\$0

EXPENDITURES		BUDGET 2014-15	AMENDED 2014-15	REQUEST 2015-16
Services & Supplies				
520-425	Collection Commission	\$15,000	\$15,000	\$0
533-802	Small Equipment	\$0	\$0	\$0
Sub Total Services & Supplies		\$15,000	\$15,000	\$0
Capital Outlay/Projects				
563-900	Board Designated	\$0	\$211,343	\$0
Sub Total Cap Outlay/Projects		\$0	\$211,343	\$0
Other Financing Uses				
550-065	Distribution To EFFPD	\$4,687,246	\$4,511,246	\$0
550-066	Distribution To Equip Fund	\$0	\$0	\$0
618-700	Transfers Out	\$0	\$170,186	\$0
619-000	Contingency	\$450	\$450	\$0
Sub Total Other Financing Uses		\$4,687,696	\$4,681,882	\$0
Ending Fund Balance/Reserves				
625-103	Appropriated Reserve	\$0	\$0	\$0
625-105	Equipment Reserve	\$0	\$0	\$0
625-112	Emergency Reserve	\$0	\$0	\$0
625-500	Buildings	\$0	\$0	\$0
Sub Total Reserves		\$0	\$0	\$0
699-000	Ending Fund Balance	\$170,186	\$0	\$0
DEPARTMENT TOTAL		\$4,872,882	\$4,908,225	\$0
Difference Revenue/Expenditure		\$0	\$0	\$0

BUILDING CONSTRUCTION FUND

REVENUE		BUDGET 2014-15	AMENDED 2014-15	REQUEST 2015-16
301-100	Opening Fund Balance Reserve	\$93,265	\$93,678	\$0
311-100	Ad Valorem	\$0	\$0	\$0
331-137	Distribution From Fund 653	\$0	\$0	\$0
331-140	Grant In Aid	\$0	\$0	\$0
334-803	Homeland Security Grant	\$0	\$0	\$0
360-800	Miscellaneous (County Reimb)	\$0	\$0	\$0
360-900	Refunds	\$0	\$0	\$0
360-901	Reimbursements	\$0	\$0	\$0
361-200	Interest	\$0	\$0	\$0
367-101	Developer Contributions	\$0	\$0	\$0
392-000	Transfers In	\$0	\$0	\$0
Sub Total		\$93,265	\$93,678	\$0
EXPENDITURES				
521-300	Bond Issuance Costs	\$0	\$0	\$0
533-800	Small Equipment	\$0	\$0	\$0
550-010	Capital Lease - Principal	\$0	\$0	\$0
550-011	Capital Lease - Interest	\$0	\$0	\$0
562-000	Capital Projects	\$0	\$0	\$0
562-900	Capital Not Capitalized	\$0	\$0	\$0
563-300	Improvements	\$0	\$0	\$0
618-700	Transfers Out	\$0	\$93,678	\$0
625-103	Appropriated Reserve	\$93,265	\$0	\$0
Sub Total		\$93,265	\$93,678	\$0
Difference		\$0	\$0	\$0

625-103 Reserves transferred, \$34,069. Balance transferred obligated to asphalt repair project completed in FY 14-15.
Fund closed in FY 15-16.

DEBT SERVICE FUND

REVENUE		BUDGET 2014-15	AMENDED 2014-15	REQUEST 2015-16
301-000	Opening Fund Balance	\$2,274	\$2,538	\$0
361-200	Interest	\$0	\$0	\$0
367-101	Developer Contributions	\$0	\$0	\$0
392-000	Transfers In	\$130,380	\$130,380	\$141,472
Sub Total		\$132,654	\$132,918	\$141,472
EXPENDITURES				
550-003	Bond Principal	\$100,000	\$100,000	\$113,000
550-004	Bond Interest	\$31,654	\$31,654	\$27,472
550-010	Capital Lease Principal	\$0	\$0	\$0
550-011	Capital Lease Interest	\$0	\$0	\$0
550-114	Admin Fees	\$1,000	\$1,264	\$1,000
625-103	Appropriated Reserve	\$0	\$0	\$0
Sub Total		\$132,654	\$132,918	\$141,472
Difference		\$0	\$0	\$0

392-000 Transfer in from Fund 650

550-010 Year 6 of 10, Medium Term Bond, EFFPD Admin Office
 at 1694 County Road, \$140,472

FY 15/16 TENTATIVE BUDGET FOR THE EAST FORK FIRE PROTECTION DISTRICT

Prepared By
Tod F. Carlini,
District Fire
Chief/CFO
Ellen Nelson,
Administrative
Analyst/Assistant
CFO



1

ACKNOWLEDGMENTS

■ Fire Protection District Budget Development

Tod Carlini, District Fire Chief
Steve Elsele, Deputy Fire Chief - Fire Prevention/Investigation/Support Services
David W. Fogerson, Deputy Fire Chief - Operations
Tim Soule, Deputy Fire Chief - Training and Safety
Lisa Owen - Executive Office Manager
Ellen Nelson, Administrative Analyst
East Fork Fire Protection District Battalion Chiefs
East Fork Professional Firefighters Association
Volunteer Fire Chief's Advisory Board

- Douglas County Finance Department
- Douglas County Manager's Office

2

EXHIBIT (for identification only)

Filed By Heidi Staff
By JP Deputy

BUDGET OBJECTIVES & PHILOSOPHY

- ✓ Provide a balanced budget without compromising essential services and based on priorities
- ✓ Meet the State required 4% minimum Ending Fund Balance
- ✓ Meet the District desired 8.3% Ending Fund Balance
- ✓ Recognize that some funding is one time funding due to the dissolution of the Paramedic District and other fund transfers
- ✓ Base ambulance funding allocation on actual revenue collected and not on billable projections
- ✓ Recognize that the revenue deficits must be addressed from within
- ✓ Evaluate service efficiency
- ✓ Evaluate sustainability in light of AHCA impacts and operational costs
- ✓ Understand that revenue deficits will not be solved with an increase in fees for service
- ✓ Maintain ISO protection class 3
- ✓ Understand that that recovery will be a multi-year process

"Survival Based Budgeting"

3

AREA SERVED

■ **2015-16** **694 Square Miles**

***94% of Douglas County including
areas within the Tahoe Basin***

4

EXHIBIT (for information only)

CALLS FOR SERVICE

■ 2007	4,464
■ 2008	4,969
■ 2009	4,904
■ 2010	4,746
■ 2011	5,280
■ 2012	5,538
■ 2013	5,452
■ 2014	5,847
■ 2015 (Projected)	6,000 +/-

We experienced a 7.2% increase in calls for service, which to a degree can be attributed to increased number of people who are now insured under the Affordable Health Care Act. The majority of the increase was seen in emergency medical service responses.

5

AVERAGE PRIORITY 1 RESPONSE TIME

Goal: 8 minute response time 90% of the time

We achieve an on scene time of 8 minutes or less 93% of the time.

- **Priority 1 Echo calls: 5 minutes, 13 seconds (Cardiac Arrests)**
- **Priority 1 calls: 6 minutes, 58 seconds**

6

ISO RATING

Protection Class 3

The District received an ISO Audit Inspection on March 11, 2014. We were able to maintain our ISO Protection Class 3 for approximately 85% of the District.

A low Protection Class provides for a savings in Fire Insurance Rate costs for our constituents and businesses.

Since 2005, residents and businesses have saved an estimated \$18,000,000 in fire insurance rates due to a lower Protection Class.

The individual savings of the same time period ranges from an estimated \$235 to \$112 per year for residential properties.

7

DAILY SHIFT STRENGTH

■ 2006	15 Personnel Per Day
■ 2007	18 Personnel Per Day
■ 2008	18 Personnel Per Day
■ 2009	19 Personnel Per Day
■ 2010	19 Personnel Per Day
■ 2011	19 Personnel Per Day
■ 2012	19 Personnel Per Day
■ 2013	19 Personnel Per Day
■ 2014	19 Personnel Per Day
■ 2015	19 Personnel Per Day

The district has not increased its daily staffing for the past seven years, despite a challenges with volunteer availability and an over all increase in calls for service during the same seven year period.

8

CAREER STAFF DAILY DISTRIBUTION

■ Minden/Gardnerville	7
■ Gardnerville Ranchos	4
■ North Douglas County	4
■ South Douglas County	4

The adopted Standard of Cover has allowed for the reallocation of some personnel resources and actually expanded our ALS capacity by placing paramedic trained personnel on all staffed Engine Companies

We continue to still try to do more with less

9

ATTACK / SUPPORT VOLUNTEER HISTORY

■ 2006	123	/	79
■ 2007	81	/	76
■ 2008	68	/	60
■ 2009	60	/	69
■ 2010	49	/	69
■ 2011	44	/	58
■ 2012	36	/	69
■ 2013	46	/	65
■ 2014	33	/	28
■ 2015	39	/	45

2015/16 Estimated Number of Volunteers 84

12 new volunteer recruits are currently participating in our Firefighter I Academy

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11 REVENUE SOURCES

- Ad Valorem
- State Consolidated Tax
- Ambulance User Fees
- Fire and Life Safety Plan Review Fees
- Rents and Leases
- Grants
- Alpine County Contract
- Interest on Investments
- Donations
- Fire Reimbursements – (Based on Fire Activity)
- EM Cost Allocation (Currently at 78% of total cost)

11

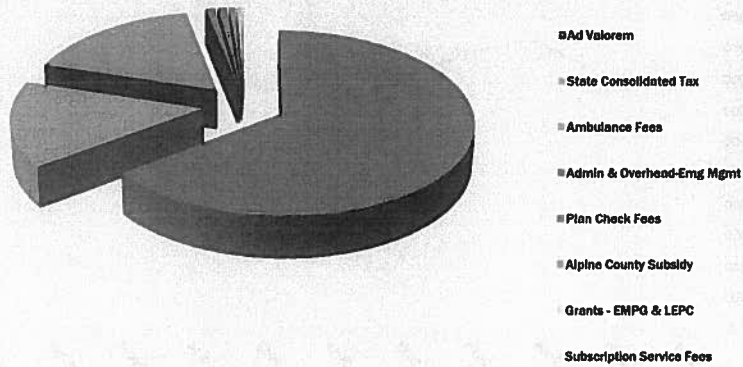
DISSOLUTION OF PARAMEDIC DISTRICT

- *In 2014, The East Fork Paramedic District was dissolved and the tax rate was applied to the fire district tax rate, effective July 1, 2015.*
- *Accounts for the disproportionate increase in Fire District Ad Valorem*

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REVENUE SOURCE DISTRIBUTION

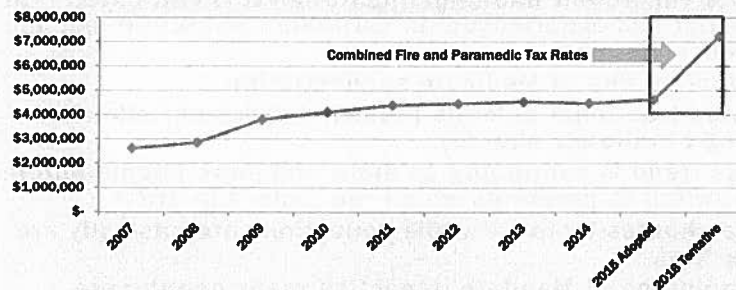
REVENUE SOURCE DISTRIBUTION



13

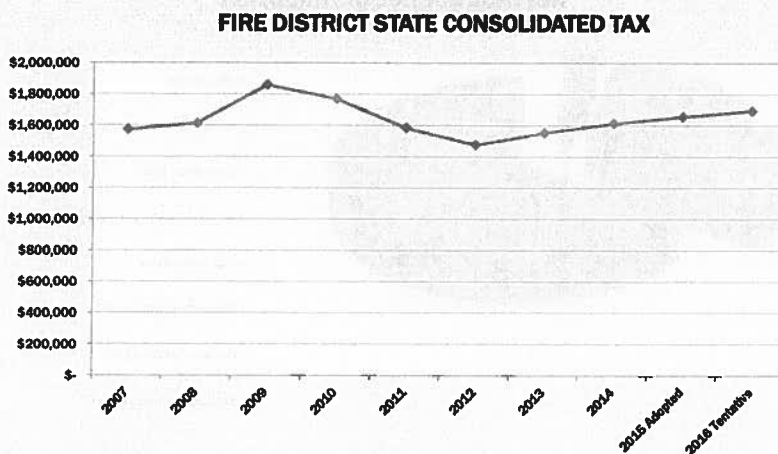
FIRE DISTRICT AD VALOREM

FIRE DISTRICT AD VALOREM



14

FIRE DISTRICT STATE CONSOLIDATED TAX



15

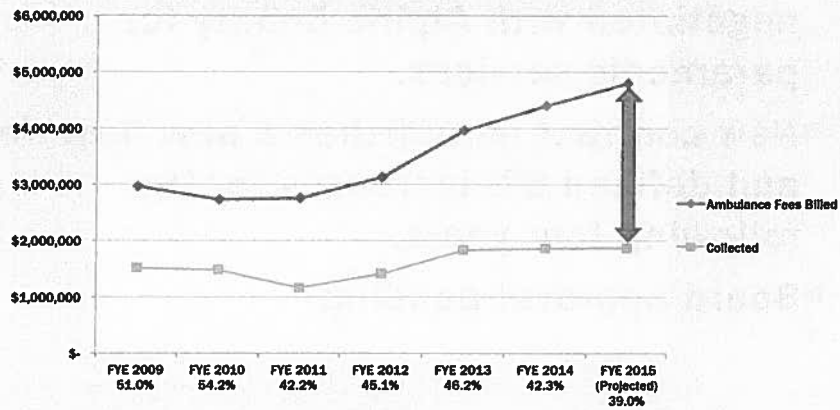
IMPACTS OF THE AHCA (AFFORDABLE HEALTH CARE ACT)

- **DEVASTATING!**
- Degree of impact unforeseen
- Since its enactment and implementation it is estimated that the district has experienced an estimated \$500,000 loss in ambulance revenue.
- 2% reduction due to Medicare sequestration
- Mandated fractional mileage reporting (Does not allow for rounding of mileage charge).
- The loss trend is continuing as more and more people enroll in and switch to programs which fall under the AHCA.
- Billable charges increase while collections are basically staying "flat."
- AHCA = Unfunded Mandate impacting many health care providers in varying degrees.

16

AMBULANCE FEES BILLED VS. COLLECTED

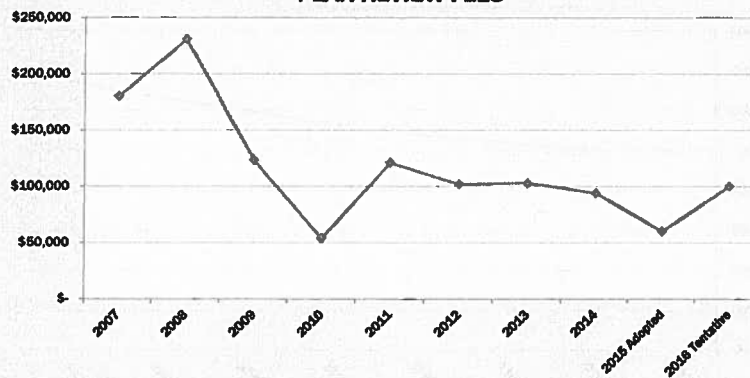
AMBULANCE FEES BILLED vs. COLLECTED



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PLAN REVIEW FEES

PLAN REVIEW FEES



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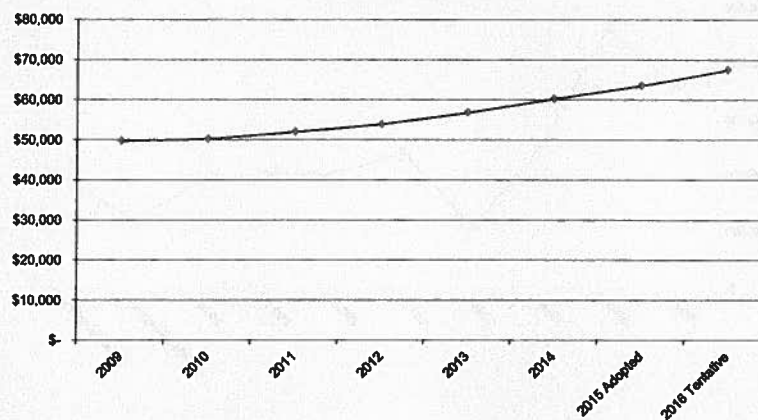
ALPINE COUNTY SERVICE CONTRACT

- A new five (5) year contract has been negotiated with Alpine County for paramedic services.
- New contract establishes a new base fee and defined 6% increases for the following four years.
- Board approval pending.

19

ALPINE COUNTY CONTRACT

ALPINE COUNTY CONTRACT



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SUBSCRIPTION AMBULANCE SERVICE

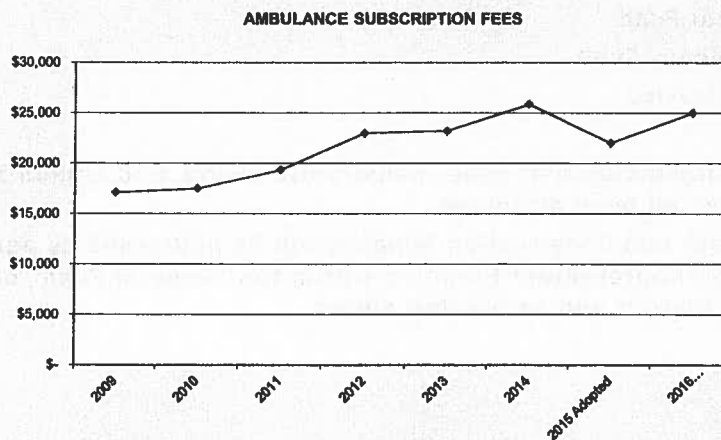
- Under the new Board adopted subscription fees, two (2) subscription plans are now provided:

- Subscription with proof of Health Insurance \$ 50.00
- Subscription without Health Insurance \$100.00

Public awareness of the program still presents a challenge

21

AMBULANCE SUBSCRIPTION FEES



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REVENUE INCREASE/DECREASE FY 2015/2016 VS. FY 2014/15

Fire District Ad Valorem	\$ 251,436
State Consolidated Tax	\$ 37,679
Ambulance User Fees	\$ <129,840>
Plan Review Fees	\$ 40,000
Alpine County Contract	\$ 3,915
Interest	\$ 600
Emergency Management Cost Allocation	\$ 30,000
Net Increase in Revenue of	\$ 233,790

- *In 2014, The East Fork Paramedic District was dissolved and the tax rate was applied to the fire district tax rate for FY 15/16.*
- *Increase in Ad Valorem is inclusive of combined tax rates.*
- *FY 15/16 net increase is 37% LESS than in FY 14/15.*
- *In FY 14/15, Ambulance User Fees were adjusted downward by \$176,000 in response to the AHCA, after budget adoption and as our initial reaction to the unforeseen impacts.*

THREE DISTRICT EXPENSE FUNDS

- General Fund
- Emergency Fund
- Debt Service

The Paramedic District Fund, Construction Fund, and Equipment Fund have all been dissolved.

Equipment and Construction Funding will be addressed as part of Capital Improvement Planning within the "General Fund" of the Fire District and as funding allows.

THE GENERAL FUND

- **The “General Fund” of the Fire Protection District:**
 - Supports operational services associated with fire and emergency medical services, including administration
 - Supports Fire Prevention/Inspection/Investigation
 - Supports all Training and Safety needs
 - Includes all wages and benefits for employees
 - Will include Capital Projects and Purchases
 - Includes Contingency Funding (1.5%)

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GENERAL FUND

FY 2009/2010	\$ 11,828,487
FY 2010/2011	\$ 11,761,367
FY 2011/2012	\$ 12,045,068
FY 2012/2013	\$ 11,899,686
FY 2013/2014	\$ 12,231,945
FY 2014/2015	\$ 12,727,244
FY 2015/2016	\$ 12,958,753

Over the past six (6) years, the “General Fund” has increased an average of 1.45% per year.

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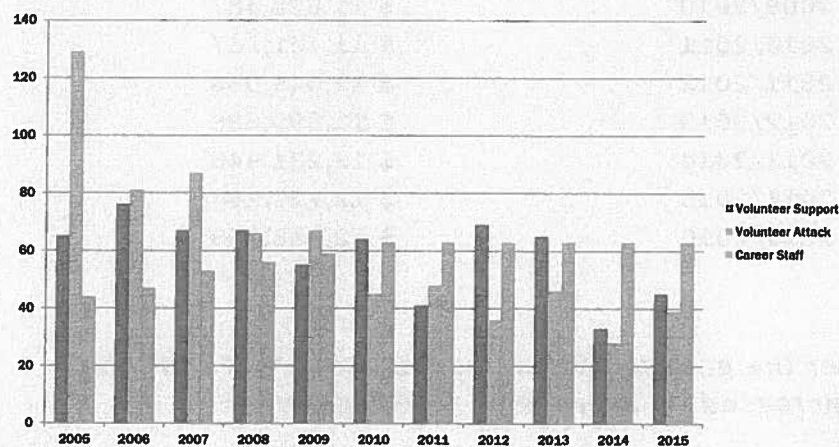
GENERAL FUND DISTRIBUTION BY FUNCTION

■ Administration/Reserves/Board Designated	\$11,597,405
■ Fire Prevention/Education/Investigations	\$ 15,000
■ Training and Safety	\$ 77,500
■ Suppression	\$ 1,268,848
 TOTAL	 \$12,958,753

In the proposed FY2015/2016 Tentative Budget, \$9,511,569 (73%) is allocated to wages and benefits in the "General Fund"

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PERSONNEL GROWTH VS. VOLUNTEER MEMBERSHIP



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PERSONNEL

- This Budget Includes no new line personnel
- Per current contract the position of Engineer/Operator will be staffed and funded in February 2016
- Contract Articles 6 (Wage) and 7 (Health Insurance) negotiations pending
- This Budget Includes the addition of a full-time Accountant
 - Cost is offset with retirement savings and by not filling the Administrative Analyst position.

FY 2010/2011	\$ 8,397,299
FY 2011/2012	\$ 8,569,315
FY 2012/2013	\$ 8,615,097
FY 2013/2014	\$ 8,806,659
FY 2014/2015	\$ 9,266,941
FY 2015/2016	\$ 9,511,569

- 2.3% Increase for FY 15/16
- Over the past five years, Personnel costs have increase an average of 2.34% per year based on budgeted numbers.
- After 30 years, in her position, Ellen Nelson will be retiring from District Service. The position will not be filled.
- After 30 years of service, Battalion Chief Robert Lekumberry will be retiring from District Service and Captain Larry Goss will be promoted to fill this critical position

29

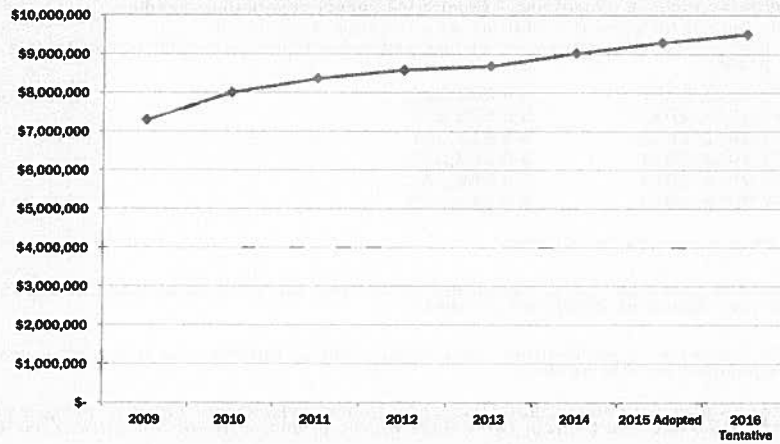
WAGES AND BENEFIT IMPACTS

- Due to budgetary considerations and policy:
 - No merit increase for non-represented personnel
 - This will be the second year of no merit increase for non-represented employees
 - Contract employee's wages are subject to pending negotiations
 - Non-Fire/Police employees will see a 1.125% reduction in pay due to increases in retirement contributions (NRS/Policy)

30

TOTAL PERSONNEL COSTS

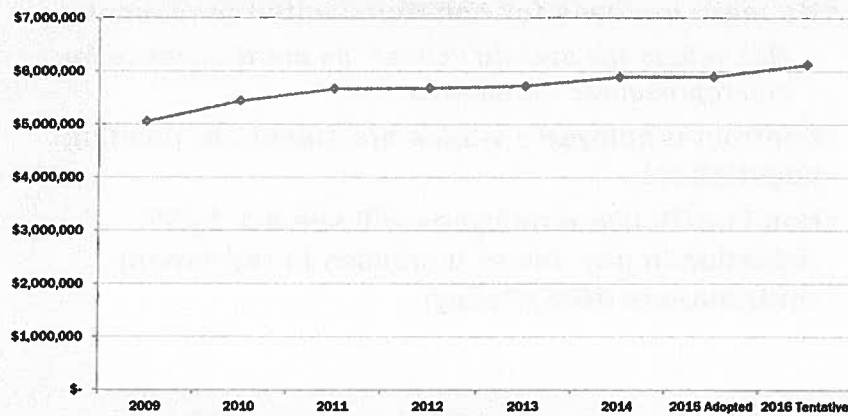
TOTAL PERSONNEL COSTS



31

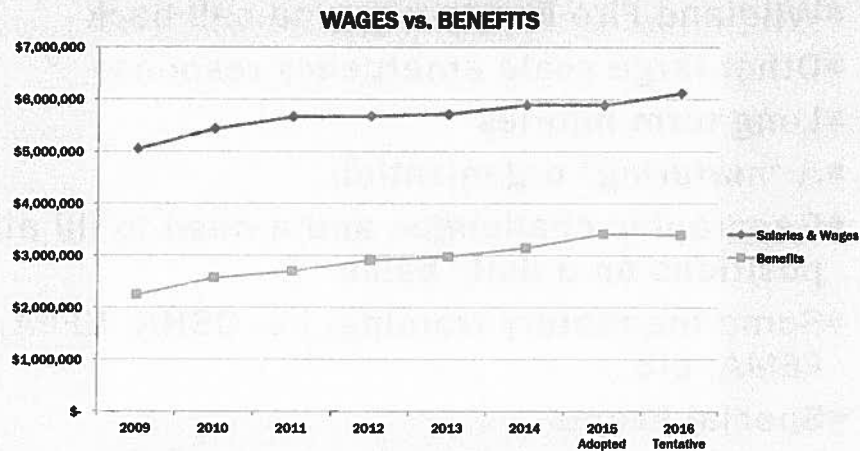
WAGES

WAGES



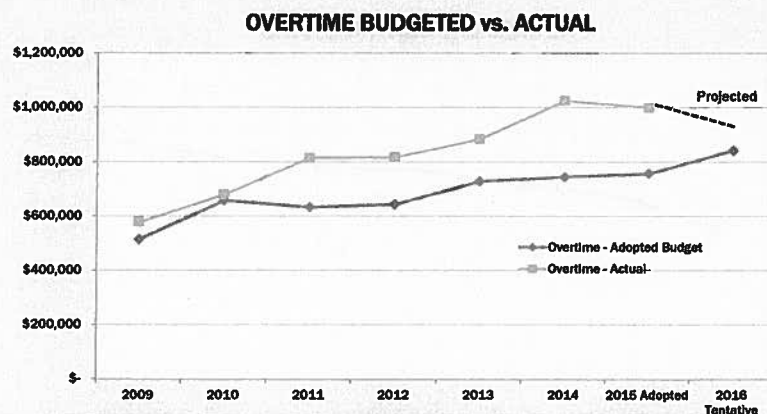
32

WAGES VS. BENEFITS



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OVERTIME BUDGETED VS. ACTUAL



Over the past several years 12% to 15% of the overtime is related to wildland fire response in district and outside district. Most recently the district incurred \$385,190 in off district overtime, which was reimbursed 100% by Federal agencies.

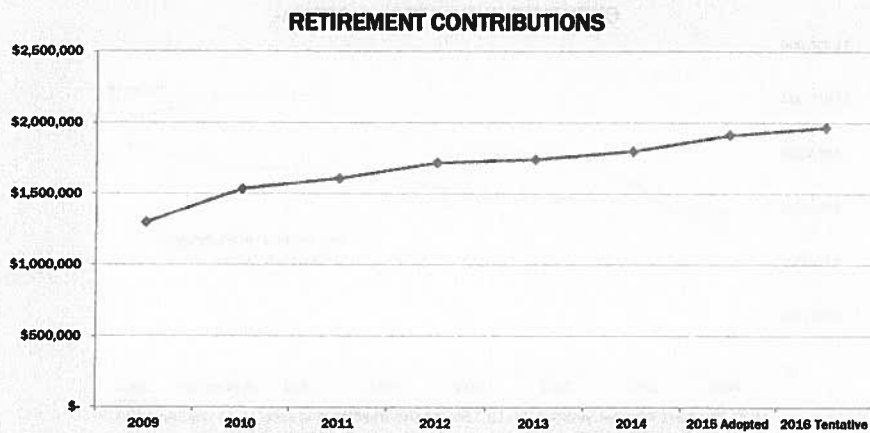
34

OVERTIME IMPACTS

- Wildland Fire Responses and call back
- Other large scale emergency response
- Long term injuries
- A “maturing” organization
- Geographic challenges and a need to fill all positions on a daily basis
- Some mandatory training, i.e. OSHA, NFPA, FEMA, etc...
- Special Events

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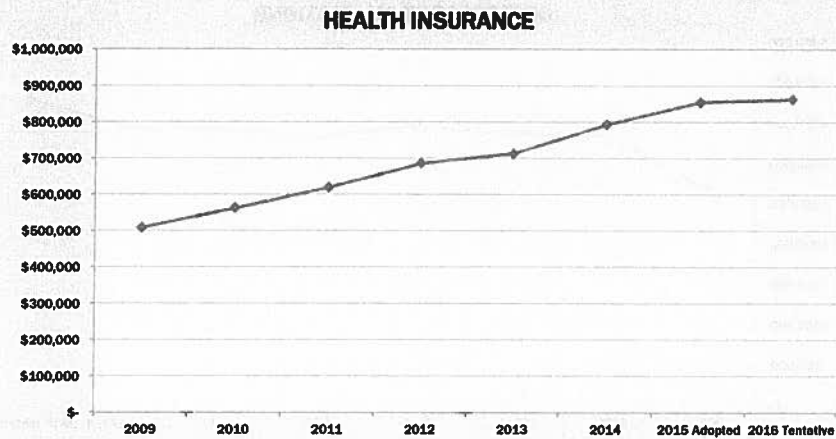
RETIREMENT CONTRIBUTIONS



Employee's pay 50% of all increases in retirement costs

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HEALTH INSURANCE



37

COUNTY FEES FOR SERVICE

(AS OF 3/23/15)

■ Cost Allocation

FY 10/11	\$ 338,220	
FY 11/12	\$ 347,228	3% Increase
FY 12/13	\$ 334,762	3% Decrease
FY 13/14	\$ 344,342	3% Increase
FY 14/15	\$ 347,682	1% Increase
FY 15/16	\$ 381,464	10% Increase

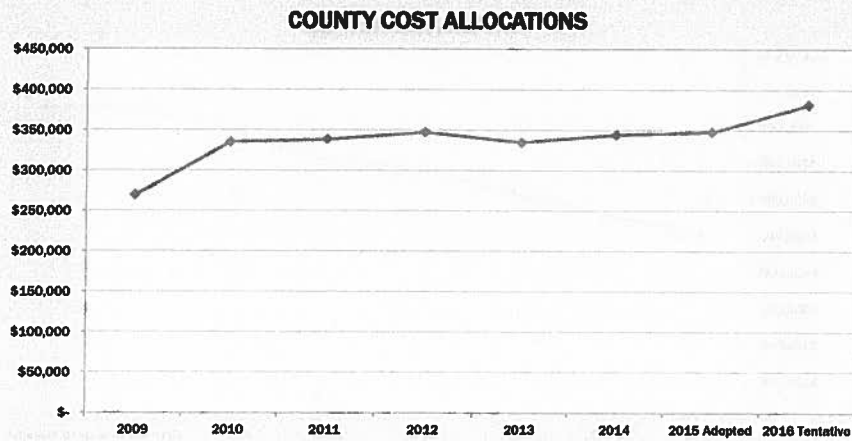
■ Dispatch and Communications Fees

FY 10/11	\$ 266,583	
FY 11/12	\$ 226,077	15.2% Decrease
FY 12/13	\$ 182,623	19.2% Decrease
FY 13/14	\$ 186,790	2.3% Increase
FY 14/15	\$ 210,835	12.9% Increase
FY 15/16	\$ 211,748	>1.0% Increase

TOTAL FEES PAID TO DOUGLAS COUNTY FY 15/16 \$593,212

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COUNTY COST ALLOCATIONS



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VOLUNTEER INCENTIVES

■ FY06/07	\$101,000	
■ FY07/08	\$ 94,000	
■ FY08/09	\$ 52,000	
■ FY09/10	\$ 54,300	
■ FY10/11	\$ 50,000	
■ FY11/12	\$ 40,000	
■ FY12/13	\$ 29,500	
■ FY13/14	\$ 30,700	
■ FY14/15	\$ 40,175	(Incentive program changes)
■ FY 15/16	\$ 37,500	(Reduction in volunteer forces)

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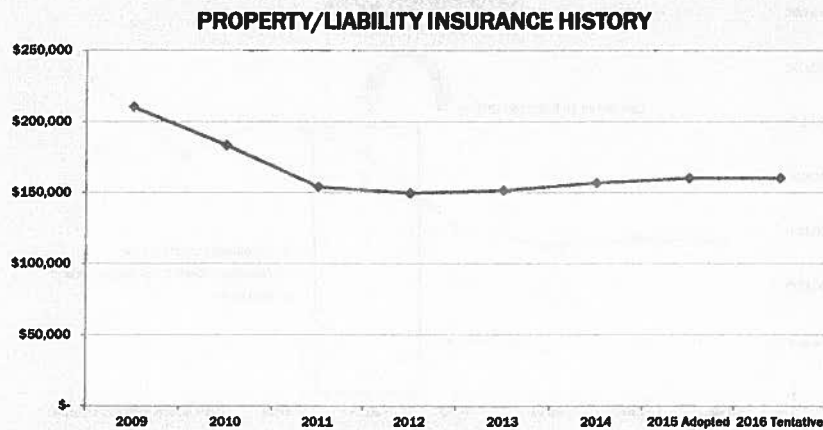
PROPERTY AND LIABILITY INSURANCE

▪ FY06/07	\$ 220,000
▪ FY07/08	\$ 210,000
▪ FY08/09	\$ 211,000
▪ FY09/10	\$ 184,639 (After RFP)
▪ FY10/11	\$ 192,000
▪ FY11/12	\$ 153,901 (After deductible changes)
▪ FY12/13	\$ 149,476
▪ FY13/14	\$ 151,326
▪ FY14/15	\$ 160,000
▪ FY15/16	\$ 160,000 (Estimate)

Stabilization due to a reduction in fleet ,complete annual facility / content audits, increasing deductible amounts, and Risk Management actions and policies

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PROPERTY/LIABILITY INSURANCE HISTORY



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COLLECTION LOSS

- Collection Loss Includes mandatory governmental program loss and actual bad debt write-offs

FY 2011/12	\$1,375,000
FY 2012/13	\$1,450,000 (Itemized Billing)
FY 2013/14	\$2,184,000
FY 2014/15	\$2,205,840
FY 2015/16	\$2,900,000 (Estimate)

Mandatory Loss	\$2,233,000 (77%)
Bad Debt	\$ 667,000 (23%)

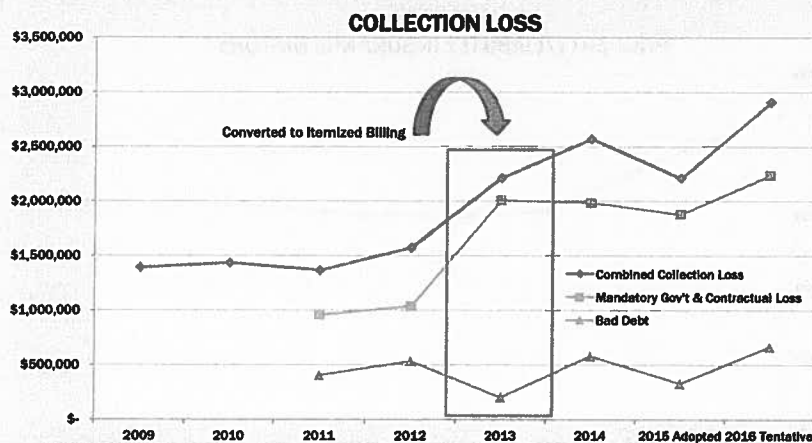
The current collection rate for collectable amounts is trending at 75% this year.

Budget is now built based on actual collections and not based on billable projections.

Lesson learned from AHCA Impacts

43

COLLECTION LOSS



44

EMERGENCY FUND

- **Restricted Use Fund**
 - NRS
 - Board Resolution
- **Major emergency response funding**
 - Wildland Fire Response
 - Flood Events
 - Wind Events
- **Extraordinary expenses incurred under an extreme emergency situation**
- **Estimated 2015/16 opening fund balance to be \$333,690**
- **Due diligence on our part in thoroughly reviewing Federal billings in FY 13/14 saved the district over \$200,000**

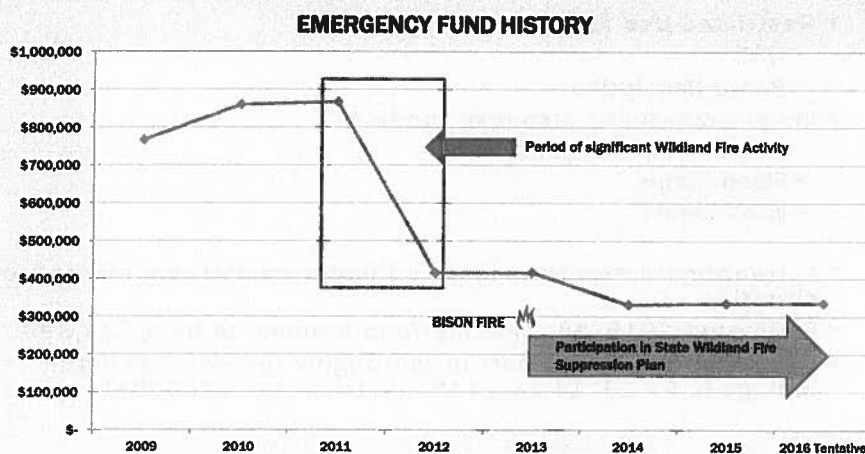
45

EMERGENCY FUND BALANCE HISTORY

▪ 2006/07	\$ 315,349
▪ 2007/08	\$ 440,575
▪ 2008/09	\$ 766,305
▪ 2009/10	\$ 859,717
▪ 2010/11	\$ 867,096 (Highest Amount)
▪ 2011/12	\$ 414,268
▪ 2012/13	\$ 415,597
▪ 2013/14	\$ 330,699
▪ 2014/15	\$ 333,690
▪ 2015/16	\$ 333,690

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EMERGENCY FUND HISTORY



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STATE FIRE SUPPRESSION PLAN

- **"Insurance Policy"** against large fire cost liabilities
- State provides Helicopters, Hand Crews, ground forces, and overhead when available
- NDF resources are available for non-fire emergencies as well
- Access to State Emergency Fund
- **Cost - \$90,000 per year**
- Two year agreement
- Effective dates - July 1, 2015 - June 30, 2017
- Program vested in the State Budget Process and not by legislation

48

DEBT SERVICE FUND

- **Funds all Fire District Debt**

Upon a recommendation from the Douglas County Comptroller, a Debt Service Fund was created. This fund obligates funding for:

District Office/County EOC Payment

The payment and fund allocation for FY 15/16 is \$140,472

37% of this funding is provided through an EMPG Grant for EOC Operations from NDEM/FEMA

4 years of debt payments will remain after the FY15/16 Fiscal Year.

49

RESTRICTED FUNDS

- **\$110,000 is placed in Appropriated Reserve**
- **Funds are restricted by Development Agreement and can only be used to support the purchase of fire apparatus which either pumps or hauls water.**
- **Funds were dedicated last year as required contribution funding for an Assistance to Firefighters Grant which we did not receive.**

50

BOARD DESIGNATED

- \$65,715 is established as "Board Designated."
- This is essentially the funds that are remaining.
- \$25,000 is "ear marked" for funding the required funding contribution for our 2015 Assistance To Firefighters Grant.
- If awarded, the grant would allow the district to replace its aging 12 Lead Cardiac Monitors/Defibrillators.
- We are requesting \$236,000 in grant funds with 10% of the funding being provided by the District.

51

CONTINGENCY AND ENDING FUND BALANCES

Total Contingency Funding (1.5%)

\$172,699

(First time in the history of the district)

Ending Fund Balance (8.3%)

\$955,601

Management felt it was more important to fund the 8.3% Ending Fund Balance rather than the 3% Contingency

52

LOCAL PARTNERSHIPS

- CERT
- TRIAD
- Medical Facilities
- LEPC
- Boy Scouts
- Food Closet
- United Way
- WNC
- Douglas County Suicide Prevention
- Douglas County Social Services
- Douglas County Health Care Coalition
- Douglas County Library
- Carson Valley Chamber of Commerce
- Douglas County Community Center Activities
- Community based "Para-Medicine" Programs

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REGIONAL COOPERATION

- Boundary Drop with Carson City Fire Department
- Boundary Drop with Tahoe Douglas Fire District
- Quad County Hazardous Materials Team
- Sierra Front Wildland Fire Cooperators
- Lake Tahoe Basin Regional Fire Chief's Agreement
- State of California Office of Emergency Services
- USFS
- BLM
- Nevada State Mutual Aid
- GIS/Operations Field Trailer (New 2015)

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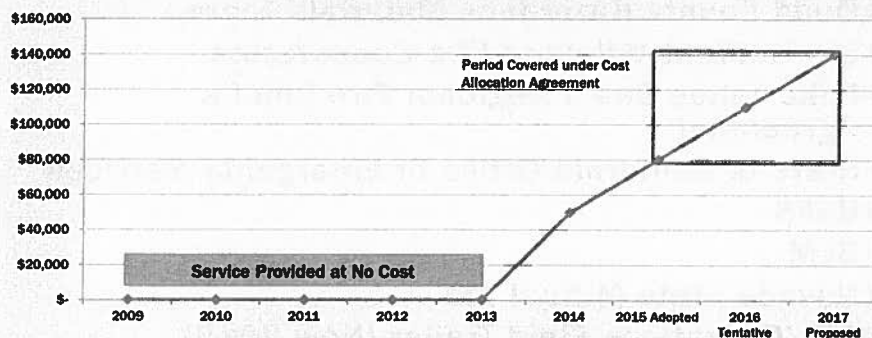
EMERGENCY MANAGEMENT FUNDING

- The Fire District, through an Inter-local Agreement provides Emergency Management services to Douglas County.
- Funding is provided internally by the Districts and through reimbursable grants from the state.
- A revised inter-local agreement with Douglas County now allows for a three year *"tiered cost recovery"* based on a value of service established by Mahoney and Associates in 2013.
- 2015/16 the county cost allocation is \$110,000
- From 2008 - 2013, the County's General Fund saved over \$730,000 in Emergency Management Costs and as independently determined by Mahoney and Associates value of the services.

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DISTRICT COST ALLOCATION EMERGENCY MANAGEMENT

DISTRICT COST ALLOCATION EMERGENCY MANAGEMENT



56

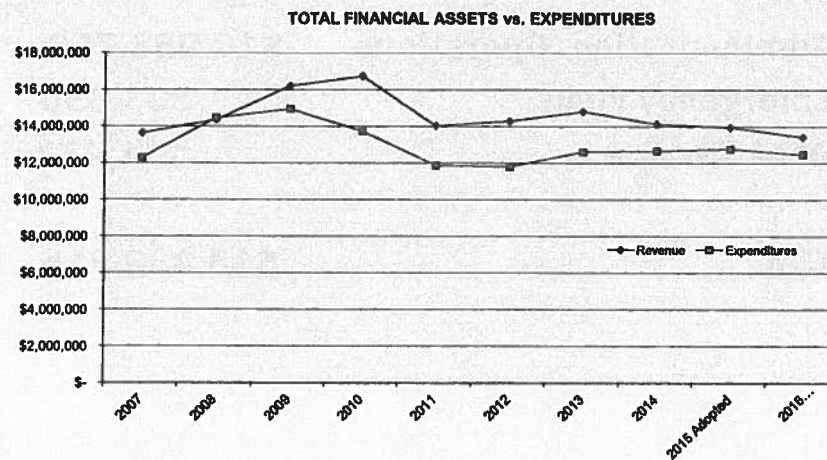
BUDGET ALLOCATION SUMMARY

■ Administration/Operations	\$12,958,753
■ Emergency Fund	333,690
■ Debt Service	141,472
TOTAL	\$13,433,915

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EAST FORK FIRE PROTECTION DISTRICT - FUND 650										
EFPD - 5-Year Forecast										
East Fork Fire (650)	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual (through 10/22/14)	2014-15 Augmented	2015-16 Projected	2016-17 Projected	2017-18 Projected	2018-19 Projected
Current Operating Revenue:										
Property Tax	4,081,581	4,376,884	4,442,341	4,516,598	4,457,394	4,608,544	7,219,050	7,450,060	7,695,912	7,949,877
State Consolidated Taxes	1,770,094	1,582,454	1,475,552	1,553,183	1,614,014	1,656,763	1,694,442	1,745,275	1,797,633	1,851,562
Intergovernmental	326,010	339,163	387,262	887,966	703,958	688,863	56,000	56,000	56,000	56,000
Charges for Service	5,060,840	120,924	4,197,018	4,350,253	4,118,543	4,651,246	2,137,500	2,139,500	2,139,500	2,139,500
Miscellaneous	65,411	96,865	291,506	113,127	195,927	11,929	76,535	80,585	84,878	89,429
Transfers In		4,329,140				516,627				
Current Revenue	11,303,936	10,845,430	10,793,679	11,421,128	11,089,836	12,133,972	11,183,527	11,471,419	11,773,923	12,086,368
Total Operating Resources	11,303,936	10,845,430	10,793,679	11,421,128	11,089,836	12,133,972	11,183,527	11,471,419	11,773,923	12,086,368
Requirements										
Operating:										
Personnel Services	8,003,539	8,359,436	8,581,386	8,691,245	9,025,953	9,620,843	9,511,569	9,351,569	9,445,085	9,633,985
Services & Supplies	2,209,250	1,994,821	1,995,347	2,472,419	2,208,076	2,044,932	2,001,697	2,026,718	2,057,119	2,087,976
Capital Outlay	21,243	-	12,412	64,282	26,655	168,078	-	160,000	-	-
Total Operating	10,234,031	10,354,257	10,588,145	11,227,946	11,260,684	11,833,853	11,513,266	11,538,287	11,502,204	11,721,961
Non-Operating:										
Transfers Out	133,000	381,870	110,491	439,623	145,530	130,380	141,472	149,785	158,553	168,736
* Contingency						238,981	172,699	173,074	172,533	175,829
Total Non-Operating	133,000	381,870	110,491	439,623	145,530	369,361	314,171	322,859	331,086	344,565
Total Requirements	10,367,031	10,736,127	10,698,636	11,667,569	11,406,214	12,203,214	11,827,437	11,861,147	11,833,290	12,066,526
Surplus/(Deficit)	936,905	107,302	94,043	(246,441)	(316,379)	(69,242)	(643,910)	(389,727)	(59,367)	19,840
One Time Resources, consolidation of funds (in FY 15-16) (\$130,000 restricted for apparatus capital) and Fire Retire										
Summary										
Opening Fund Balance	1,269,037	2,205,942	2,313,244	2,407,287	2,160,846	1,844,468	1,775,226	1,131,316	741,589	682,222
Surplus/(Deficit)	936,905	107,302	94,043	(246,441)	(316,379)	(69,242)	(643,910)	(389,727)	(59,367)	19,840
Ending Fund Balance	2,205,942	2,313,244	2,407,287	2,160,846	1,844,468	1,775,226	1,131,316	741,589	682,222	702,062
8.3% of Current Year Expenditures	847,661	859,569	877,869	926,584	932,424	968,259	955,601	944,398	954,683	972,923
Over/(Under) Ending Fund Balance	1,358,280	1,453,675	1,529,418	1,234,261	912,043	806,966	175,715	(202,809)	(272,461)	(270,861)
State Minimum Ending Fund Balance:										
4% of Prior Year Actual Expenditures	175,777	220,837	409,361	414,250	423,566	449,118	450,427	473,354	460,531	461,531
Over/(Under) Ending Fund Balance	2,030,165	2,092,407	1,997,926	1,746,595	1,420,902	1,326,108	680,888	268,235	221,691	240,530

TOTAL FINANCIAL ASSETS VS. EXPENDITURES



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VARIABLES PLUS AND MINUS

- Contract Negotiations
- Continued Impacts from Medicare/AHCA
- Transition to new medical billing program and care coding
- Long term illness and injury
- Certified Public Expense Program
- Retirements
- Legal 2000 Transports
- Wildland fire activity
 - In District
 - Out of District

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CERTIFIED PUBLIC EXPENSE

- In Nevada, Medicaid is paid 65% by federal and 35% by state funds
- East Fork's actual costs to Medicaid patients for transport can be used as the state share of Medicaid costs
 - This is the same for any local government ambulance provider: local tax dollars are subsidizing the state/federal Medicaid program
- A state plan amendment is underway to allow local tax dollars to be counted as the state's share, opening the door for federal reimbursement of their share
- When passed, the federal share is passed along to East Fork annually
- East Fork will need to conduct a cost analysis to determine transport costs
- Relationships with Medicaid can open other billing avenues where a percentage of local tax dollars are reimbursed for services provided
- Medicaid patients are almost 14% of our call volume. If approved, we anticipate the federal share reimbursements to begin in FY2016/17

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LEGAL 2000 TRANSPORTS

- NRS requires Legal 2000 transports to be conducted by law enforcement, EMS or taxi cabs
 - This is someone who is a danger to themselves or others and is being held against their wishes for evaluation up to 72-hours
- Sheriff's Office will transport to closest hospital
- If CVMC, East Fork will transport the patient, once medically cleared, to the psychiatric facility
- Not all of these transports are covered by insurance or federal entitlement programs
- East Fork does see a loss in these 10 transports each month but we are working to find better solutions
 - Why denied payment?
 - Are Medicaid reimbursement changes necessary?
 - Working with CVMC to form a partnership for transport in something other than an ambulance

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FY 2015/16 TENTATIVE BUDGET TOTAL

FY 14/15 \$ 13,959,067

FY 15/16 \$ 13,433,915

**Reflecting a 4% DECREASE from current year or
\$525,152 Less than prior year**

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EAST FORK FIRE PROTECTION DISTRICT - FUND 650

EFFPD - 5-Year Forecast

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual (through 10/22/14)	2014-15 Augmented	2015-16 Projected	2016-17 Projected	2017-18 Projected	2018-19 Projected
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Intergovernmental	326,010	339,163	387,262	887,966	703,958	688,863	56,000	56,000	56,000	56,000
Charges for Service	5,060,840	120,924	4,197,018	4,350,253	4,118,543	4,651,246	2,137,500	2,139,500	2,139,500	2,139,500
Miscellaneous	65,411	96,865	291,506	113,127	195,927	11,929	76,535	80,585	84,878	89,429
Transfers In		4,329,140				516,627	-	-	-	-
Current Revenue	11,303,936	10,845,430	10,793,679	11,421,128	11,089,836	12,133,972	11,183,527	11,471,419	11,773,923	12,086,368
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* Contingency						238,981	172,699	173,074	172,533	175,829
Total Non-Operating	133,000	381,870	110,491	439,623	145,530	369,361	314,171	322,859	331,086	344,565
Total Requirements	10,367,031	10,738,127	10,699,636	11,667,569	11,406,214	12,203,214	11,827,437	11,861,147	11,833,290	12,066,528
Surplus/(Deficit)	936,905	107,302	94,043	(246,441)	(316,379)	(69,242)	(643,910)	(389,727)	(59,367)	19,840

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Summary										
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8.3% of Current Year Expenditures	847,661	859,569	877,869	926,584	932,424	968,259	955,601	944,398	954,683	972,923
Over/(Under) Ending Fund Balance	1,358,280	1,453,675	1,529,418	1,234,261	912,043	806,966	175,715	(202,809)	(272,461)	(270,861)
State Minimum Ending Fund Balance:										
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Over/(Under) Ending Fund Balance	2,030,165	2,092,407	1,997,926	1,746,595	1,420,902	1,326,108	680,888	268,235	221,691	240,530

Douglas County FY 2015-16 Proposed Budget

Board of County Commissioners Tentative Budget Workshop

March 24, 2015



EXHIBIT (for identification only)
Filed March 24, 2015
By [Signature]
Deputy [Signature]

Agenda

- Tentative FY 2015-16 Budgets:
 - East Fork Fire and Paramedic District Funds
 - Enterprise Funds
 - Special Revenue Funds:
 - Room Tax Fund
 - Senior Services Fund
 - Social Services Funds



East Fork Fire and Paramedic District Funds



Proprietary: Enterprise Funds

Enterprise Funds account for self-sustaining activities; revenues primarily from user fees

- ☐ Ridgeview Water
- ☐ Regional Water
- ☐ Sewer Utility
- ☐ Carson Valley Water
- ☐ Lake Tahoe Water

Ridgeview Water System

Ridgeview Water System	2014-15 Adopted	2015-16 Tentative	\$ Chg	% Chg
Beginning Fund Balance/Reserves	19,936	16,846	(3,090)	-15.5%
Revenue				
Miscellaneous	20	20	-	0.0%
Total Revenue	20	20	-	0.0%
Total Revenue	20	20	-	0.0%
Expenditures				
Operating				
Services & Supplies	20	20	-	0.0%
Total Operating	20	20	-	0.0%
Non-Operating				
Debt Service	3,155	3,142	(13)	-0.4%
Total Non-Operating	3,155	3,142	(13)	-0.4%
Total Expenditures	3,175	3,162	(13)	-0.4%
Net Change in Fund Balance	(3,155)	(3,142)	13	
Ending Fund Balance/Reserves	16,781	13,704	(3,077)	-18.3%

Fund balance used to pay debt service of Ridgeview Water.
Only new income is interest on fund balance.

Regional Water System

Regional Water Fund	2014-15 Adopted	2015-16 Tentative	\$ Chg	% Chg
Beginning Fund Balance/Reserves	194,493	382,004	187,511	96.41%
Revenue				
Charges for Service	1,133,399	1,151,537	18,138	1.60%
Miscellaneous	126,500	(125,500)	(1,000)	100.0%
Total Revenue	1,259,899	1,277,037	17,138	1.36%
Total Revenue	1,259,899	1,277,037	17,138	1.36%
Expenditures				
Operating				
Personnel Services	36,892	39,099	2,207	0.00%
Services & Supplies	946,140	966,558	20,418	2.16%
Capital	12,500	-	(12,500)	-100.00%
Total Operating	995,532	1,005,657	10,125	1.02%
Non-Operating				
Transfers Out	125,000	125,000	-	0.00%
Total Non-Operating	125,000	125,000	-	0.00%
Total Expenditures	1,120,532	1,130,657	10,125	0.90%
Net Change in Fund Balance	139,367	146,380	7,013	
Ending Fund Balance/Reserves	333,860	528,384	194,524	58.3%

Regional water line transports water to Carson City, Indian Hills and Carson Valley.

Inter-local contract with CWSD for portion of the debt service for regional waterline, transferred to Carson Valley Water Utility Fund for debt service

Wholesale water purchased from Town of Minden (\$951k).

Increase in reserves due to system reinvestment

Sewer Utility

Sewer Utility	2014-15 Adopted	2015-16 Tentative	\$ Chg	% Chg
Beginning Fund Balance/Reserves	3,067,506	3,131,775	64,269	2.10%
Revenue				
Charges for Service	1,891,221	1,952,392	61,171	3.23%
Miscellaneous	3,000	7,000	4,000	133.33%
Total Revenue	1,894,221	1,959,392	65,171	3.44%
Total Revenue	1,894,221	1,959,392	65,171	3.44%
Expenditures				
Operating				
Personnel Services	429,321	448,002	18,681	4.35%
Services & Supplies	609,480	863,323	253,843	41.65%
Capital	496,500	250,400	(246,100)	-49.57%
Total Operating	1,535,301	1,561,725	26,424	1.72%
Non-Operating				
Debt Service	716,328	751,455	35,127	4.90%
Total Non-Operating	716,328	751,455	35,127	4.90%
Total Expenditures	2,251,629	2,313,180	61,551	2.73%
Net Change in Fund Balance	(357,408)	(353,788)	3,620	
Ending Fund Balance/Reserves	2,710,098	2,777,987	67,889	2.50%

Increase in
 revenue due to
 approved rate
 increase
 Increase due to
 proposed major
 repairs and
 maintenance
 Detail of
 proposed capital
 projects will be
 presented on May
 5th for discussion
 and approval

Carson Valley Water Utility

Carson Valley Water System	2014-15 Adopted	2015-16 Tentative	\$ Chg	% Chg
Beginning Fund Balance/Reserves	2,573,644	3,897,763	1,324,119	51.4%
Revenue				
Intergovernmental	42,390	42,390	-	0.0%
Charges for Service	2,920,082	3,038,863	118,781	4.1%
Miscellaneous	3,493	10,000	6,507	186.3%
Other Financing Source	-	394,000	394,000	
Transfers In	125,000	125,000	-	0.0%
Total Revenue	3,090,965	3,610,253	519,288	16.8%
Total Revenue	3,090,965	3,610,253	519,288	16.8%
Expenditures				
Operating				
Personnel Services	631,143	632,640	1,497	0.2%
Services & Supplies	828,436	865,925	37,489	4.5%
Capital	1,215,000	1,514,816	299,816	24.7%
Total Operating	2,674,579	3,013,381	338,802	12.7%
Non-Operating				
Debt Service	1,070,264	1,075,396	5,132	0.5%
Total Non-Operating	1,070,264	1,075,396	5,132	0.5%
Total Expenditures	3,744,843	4,088,777	343,934	9.2%
Net Change in Fund Balance	(653,878)	(478,524)	175,354	
Ending Fund Balance/Reserves	1,919,766	3,410,239	1,490,473	78.1%

Increase in Beginning Fund Balance due to Clear Creek obligation pushed out to FY15-16

2.6% approved rate increase and full year of revenue from Sierra Country Estates

Portion loan proceeds drawdown for Sierra Country Estates project

Detail of proposed capital projects will be presented on May 5th for discussion and approval

Lake Tahoe Water Utility

Lake Tahoe Water Utility	2014-15 Adopted	2015-16 Tentative	\$ Chg	% Chg
Beginning Fund Balance/Reserves	1,803,732	1,922,558	118,826	6.6%
Revenue				
Charges for Service	1,676,601	1,656,652	(19,949)	-1.2%
Miscellaneous	33,380	33,380	-	0.0%
Other Financing Sources	274,548	235,537	(39,011)	-14.2%
Total Revenue	1,984,529	1,925,569	(58,960)	-3.0%
Total Revenue	1,984,529	1,925,569	(58,960)	-3.0%
Expenditures				
Operating				
Personnel Services	444,173	439,547	(4,626)	-1.0%
Services & Supplies	549,823	570,222	20,399	3.7%
Capital	327,000	28,784	(298,216)	-91.2%
Total Operating	1,320,996	1,038,553	(282,443)	-21.4%
Non-Operating				
Debt Service	546,258	640,386	94,128	17.2%
Total Non-Operating	546,258	640,386	94,128	17.2%
Total Expenditures	1,867,254	1,678,939	(188,315)	-10.1%
Net Change in Fund Balance	117,275	246,630	129,355	
Ending Fund Balance/Reserves	1,921,007	2,169,188	248,181	12.9%

Lake Tahoe Water Utility includes: Zephyr Water Utility District, Cave Rock/Uppaway Water Systems and Skyland Water System. Each of these systems is a separately accounted for department within the fund with revenue and expenditures tracked separately aggregated for presentation of the fund.

Decrease in General Fund transfer in Detail of proposed capital projects will be presented on May 5th for discussion and approval



Enterprise Funds



Questions/Comments



Special Revenue Funds

- ☐ Room Tax Fund
- ☐ Senior Services Fund
- ☐ Social Services Funds

Room Tax Fund

Room Tax	2014-15 Adopted	2015-16 Tentative	\$ Chg	% Chg
Beginning Fund Balance/Reserves	548,040	629,353	81,313	14.8%
Revenue				
Taxes - Other	4,909,618	4,924,822	15,204	0.3%
Licenses & Permits	2,107,693	2,111,269	3,576	0.2%
Intergovernmental	1,616,302	1,671,846	55,544	3.4%
Charges for Service	1,336,180	1,574,000	237,820	17.8%
Miscellaneous	58,000	51,000	(7,000)	-12.1%
Transfers In	963,897	963,897	-	0.0%
Total Revenue	10,991,690	11,296,834	305,144	2.8%
Total Revenue	10,991,690	11,296,834	305,144	2.8%
Expenditures				
Operating				
Personnel Services	3,386,741	3,671,036	284,295	8.4%
Services & Supplies	2,361,215	2,596,814	235,599	10.0%
Miscellaneous	4,429,987	4,455,141	25,154	0.6%
Capital	340,000	300,000	(40,000)	-11.8%
Total Operating	10,517,943	11,022,991	505,048	4.8%
Non-Operating				
Transfers Out	392,434	442,434	50,000	12.7%
Total Non-Operating	392,434	442,434	50,000	12.7%
Total Expenditures	10,910,377	11,465,425	555,048	5.1%
Net Change in Fund Balance	81,313	(168,591)	(249,904)	-307.3%
Ending Fund Balance/Reserves				
Contingency	167,085	100,105	(66,980)	-40.09%
Ending Fund Balance	462,268	490,657	28,389	6.14%
Ending Fund Balance/Reserves	629,353	590,762	(38,591)	-6.13%

Room Tax Fund includes Parks, Recreation, Library and Tourism Promotion

Increase due to first full year of operating since the opening of new Community Center

Room Tax passed thru to tourism promotion

Increased transfer - Senior Services

Senior Services Fund

Senior Services	2015-16 Adopted	2015-16 Tentative	\$ Chg	% Chg
Beginning Fund Balance/Reserves	98,560	127,536	28,976	29.40%
Revenue				
Intergovernmental	664,672	731,015	66,343	10.0%
Charges for Service	297,700	418,000	120,300	40.4%
Miscellaneous	16,800	43,500	26,700	158.9%
Transfers In	764,210	814,210	50,000	6.5%
Total Revenue	1,743,382	2,006,725	263,343	15.1%
Total Revenue	1,743,382	2,006,725	263,343	15.1%
Expenditures				
Operating				
Personnel Services	905,042	1,083,397	178,355	19.7%
Services & Supplies	817,364	939,061	121,697	14.9%
Capital	-	-	-	0.0%
Total Operating	1,722,406	2,022,458	300,052	17.4%
Total Expenditures	1,722,406	2,022,458	300,052	17.4%
Net Change in Fund Balance	20,976	(15,733)	(36,709)	
Ending Fund Balance/Reserves				
Contingency	31,736	22,633	(9,103)	-28.7%
Reserves	8,000	8,000	-	0.0%
Ending Fund Balance	87,800	81,170	(6,630)	-7.6%
Ending Fund Balance/Reserves	127,536	111,803	(15,733)	-12.3%

Increased transfer in from Room Tax Fund of Utility Operator Fee revenue for operations

Increased operating revenues and expenses due to first full year of operation of new Senior Center

State Motor Vehicle Accident Indigent Fund

NRS purpose is to provide emergency hospital care to indigent persons of the County resulting from a motor vehicle accident.

Revenue from a Legislative Enacted \$0.015 Property Tax rate.

State Motor Vehicle Accident Indigent Fund	2014-15 Adopted	2015-16 Tentative	\$ Chg	% Chg
Beginning Fund Balance/Reserves	-	-	-	-
Revenue				
Property Tax	369,682	376,091	6,409	1.7%
Total Revenue	369,682	376,091	6,409	1.7%
Total Revenue	369,682	376,091	6,409	1.7%
Expenditures				
Operating				
Miscellaneous	369,682	376,091	6,409	0.0%
Total Operating	369,682	376,091	6,409	0.0%
Total Expenditures	369,682	376,091	6,409	0.0%
Net Change in Fund Balance	-	-	-	-
Ending Fund Balance/Reserves	-	-	-	-

Assistance to Indigents Fund

Assistance to Indigents	2014-15 Adopted	2015-16 Tentative	\$ Chg	% Chg
Beginning Fund Balance/Reserves	3,231,633	3,231,633	-	0.00%
Revenue				
Property Tax	1,293,884	1,316,308	22,424	1.7%
Miscellaneous	4,000	4,000	-	0.0%
Total Revenue	1,297,884	1,320,308	22,424	1.7%
Total Revenue	1,297,884	1,320,308	22,424	1.7%
Expenditures				
Operating				
Services & Supplies	1,051,430	1,049,583	(1,847)	-0.2%
Capital		20,000		
Miscellaneous	246,454	250,725	4,271	0.0%
Total Operating	1,297,884	1,320,308	22,424	1.7%
Non-Operating				
Transfers Out	-	-	-	0.0%
Total Non-Operating	-	-	-	0.0%
Total Expenditures	1,297,884	1,320,308	22,424	1.7%
Net Change in Fund Balance	-	-	-	
Ending Fund Balance/Reserves	3,231,633	3,231,633	-	0.00%

The Medical Assistance to Indigent Fund is established under NRS 428.275.

The fund is used for reimbursement of any unpaid charges for medical care furnished to an indigent person in the County.

Social Services Fund

Social Services	2014-15 Adopted	2015-16 Tentative	\$ Chg	% Chg
Beginning Fund Balance/Reserves	767,703	782,061	14,358	1.87%
Revenue				
Revenue				
Property Tax	756,849	772,065	15,216	2.00%
Intergovernmental	355,550	357,609	2,059	0.6%
Charges for Service	783,824	1,063,894	280,070	35.7%
Miscellaneous	600	1,000	400	66.7%
Total Revenue	1,896,823	2,194,568	297,745	15.7%
Total Revenue	1,896,823	2,194,568	297,745	15.7%
Expenditures				
Operating				
Personnel Services	614,699	673,240	58,541	9.5%
Services & Supplies	1,264,266	1,509,740	245,474	19.4%
Capital	-	-	-	0.0%
Total Operating	1,878,965	2,182,980	304,015	16.2%
Non-Operating				
Transfers Out	3,500	3,500	-	0.0%
Total Non-Operating	3,500	3,500	-	0.0%
Total Expenditures	1,882,465	2,186,480	304,015	16.1%
Net Change in Fund Balance	14,358	8,088	(6,270)	
Funding Fund Balance/Reserves				
Contingency	37,501	39,648	2,147	5.7%
Reserves	640,808	640,808	-	0.0%
Ending Fund Balance	103,752	109,693	5,941	5.7%
Ending Fund Balance/Reserves	782,061	790,149	8,088	1.0%

NRS 428 requires general assistance and medical care for indigents who reside in the County.

Revenue is from a dedicated \$0.337 Property Tax rate

An increase to revenue and expenditures is projected due to the Community Health Nurse moving to the new Community and Senior Center and providing additional services.

Special Revenue Funds

Questions/Comments



End of Day Two

□ Next Steps:

- April 15 – Tentative Budget Submitted to State
- May 4 & 5 – Board Proposed Budget Hearings
- May 18 – Board Budget Adoption
- June 1 – Adopted Budget Filed with State